

**Amendment No. 3 to HB2310**

**Stewart  
Signature of Sponsor**

**AMEND Senate Bill No. 2119\***

**House Bill No. 2310**

by inserting the following new section immediately preceding the last section and renumbering the subsequent section accordingly:

SECTION \_\_. Tennessee Code Annotated, Section 67-6-206, is amended by adding the following language as a new subsection:

( )

(1) This subsection ( ) shall be known and may be cited as the "Lawbreaker Enhanced Penalty Law".

(2) A taxpayer that is not a natural person, has gross receipts exceeding one million dollars (\$1,000,000), operates a qualified data center, and is found to be in violation of the Worker Adjustment and Retraining Notification (WARN) Act (29 U.S.C. §§ 2101-2109), the Fair Labor Standards Act of 1938 (29 U.S.C. § 201 et seq.), or federal immigration laws shall be deemed a lawbreaker entity. Lawbreaker entities shall not qualify for job tax credits under § 67-4-2109.